manently kept. This section shall not apply to persons Exception. who sell stock raised by themselves.

SEC. 14. On every itinerant dentist, medical practi- Itinerant dentists, &c. tioner, or portrait painter, daguerrean artist, and other persons taking or enlarging likenesses of the human face, five dollars for every county in which he carries on his business: Provided, Any such person may obtain a license Proviso. from the state treasurer on payment of twenty five dollars, and shall not be liable to be taxed in any county. On every itinerant dealer in prize photographs or prizes of any kind, one hundred dollars for each county in which said business is carried on.

Sec. 15. On every commission merchant or agent, or Commission merdealer, buying or selling for another, one per centum on his commissions: Provided, That when spirituous, vinous Proviso. or malt liquors are sold by commission merchants or agents, they shall pay a tax of five per centum on their sales of said liquors.

SEC. 16. On every sleeping car used on any railroad in sleeping cars. this state, fifty dollars per annum. Every person or com- Returns to be pany running such cars shall make returns and pay the treasurer. tax to the state treasurer as and when other state taxes are returned and paid. On failure to comply with the Penalty. requirements of this section, said persons or companies shall pay as taxes two thousand dollars, to be collected by the state treasurer.

SEC. 17. Every merchant, jeweller, grocer, druggist, Merchants, &c. and every other dealer, who shall buy and sell goods, wares, or merchandize, of whatever name or description, except such as are specially taxed elsewhere in this act, shall, in addition to his ad valorem tax on his stock, pay as a license tax, one-tenth of one per centum on the total amount of purchases in or out of the state, except purchases of farm products from the producer, for cash or on credit, whether such persons herein mentioned shall purchase as principal or through an agent or commission merchant. Every person mentioned in this section shall, Sworn statement of purchases,